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19 Marshall Court  
Great Neck, New York 11021  
October 10, 2011

Honorable James M. Peck  
One Bowling Green  
New York, New York 10004  
Courtroom 601

Mr. Robert J. Lemons, Esq.  
Mr. Mark Bernstein, Esq.  
Weil, Gotshal & Manges LLP  
767 Fifth Avenue  
New York, New York 10153

Ms. Tracy Hope Davis, Esq.  
Ms. Elisabetta Gasparini, Esq.  
Ms. Andrea B. Schwartz, Esq.  
Office of the United States Trustee for Region 2  
33 Whitehall Street  
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New York, New York 10004

Mr. Dennis F. Dunne, Esq.  
Mr. Dennis O'Donnell, Esq.  
Mr. Evan Fleck, Esq.  
Milbank, Tweed, Hadley & McCloy LLP  
1 Chase Manhattan Plaza  
New York, New York 10005

Re: Karen Simon Krieger Claim Number: 18087  
Lehman Brothers Bankruptcy  
One Hundred Eighty Fifth Omnibus Objection

Dear Sirs:

As a United States employee of Lehman Brothers from November, 1990 through September, 2008, I filed the above mentioned claim in response to the 2008 bankruptcy. Recently, I received a copy of the One Hundred Eighty Fifth Omnibus Objection to Claims submitted by Weil, Gotshal & Manges LLP which references my claim in its Appendix.

In response the above mentioned omnibus motion, I formally object to the merits of the omnibus motion to convert my entire claim to an Equity Interest. I request that the motion be denied in its entirety.

My claim consists of \$164,319.52 in Lehman Brothers Restricted Stock Units, \$45,320.36 in Lehman Brothers Common Stock and \$15,756.67 in 401K investment in Lehman Brothers Common Stock.

The portion of the claim held in restricted stock units (\$164, 319.52) was a mandatory annual deduction from compensation that was required to be held by Lehman Brothers for a period of five years before vesting. Upon the five year vesting, this would have been converted to common stock at the current market rate. This portion never vested nor did it convert to Lehman Brothers Common Stock as it was still less than the five year period at the time of the Lehman Brother bankruptcy. As this was not a discretionary deduction and was part of my income, the \$164,319.52 should be considered as lost compensation.

The portion of the claim held in Lehman Brothers Common Stock (\$45,320.36) was the portion of the Lehman Brothers Restricted Stock Units that had vested and was converted to Common Stock at the end of 2007.

The portion of the claim held in Lehman Brothers Common Stock (\$15,756.67) was the portion of my 401K that I chose to invest in Lehman Brothers Common Stock.

Sincerely,

*Karen M. Simon Krieger*

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